HOPE AND EMPOWERMENT FOUNDATION GH LBG

(HEF-GH)

REGULATORY COMPLIANCE REFERENCE

Non-Profit Organisation Policy (2020) &

Directives for the Management of NPO Operations in Ghana (2020)

A Summary Reference and Compliance Alignment Statement, Prepared for HEF-GH's Internal Governance Use

Prepared For	Hope and Empowerment Foundation GH LBG (HEF-GH)
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IMPORTANT NOTE ON THIS DOCUMENT

The Non-Profit Organisation Policy (2020) and the Directives for the Management of Non-Profit Organisations Operations in Ghana (2020) are official instruments issued by the Government of Ghana, through the Ministry of Gender, Children and Social Protection (MoGCSP) and the Non-Profit Organisation Secretariat (NPOS). They are not documents that HEF-GH authors — they are the regulatory framework HEF-GH operates under.

This document is a summary reference, not a substitute for the original instruments. It is intended to (a) give HEF-GH's Board, staff, and partners a clear, accurate overview of the obligations these instruments impose, and (b) set out how HEF-GH currently meets each requirement, referencing the Foundation's existing certificates and registrations. For any formal submission, legal question, or verbatim citation, the original instruments should be obtained directly from the NPO Secretariat (www.npos.mogcsp.gov.gh) or the Ministry of Gender, Children and Social Protection.

PART A — SUMMARY: THE NATIONAL NON-PROFIT ORGANISATION POLICY (2020)

A.1 Purpose and Background

The Policy consolidates NPO-sector policy drafts dating back to 1993, and was issued to create a coherent legal and institutional framework for how Government engages with Non-Profit Organisations (NPOs) as partners in national development. It was signed into effect under Hon. Cynthia Mamle Morrison (MP), then Minister for Gender, Children and Social Protection.

A.2 Core Objectives

- Maximise the NPO sector's contribution to Ghana's socio-economic development;
- Provide an operational definition of an NPO;
- Establish a regulatory body for the sector (the NPO Secretariat);
- Provide a framework for NPO regulation and registration;
- Promote the independence, integrity, and good governance of NPOs;
- Provide oversight for accountability and transparency;
- Deepen freedom of association, assembly, and expression for NPOs;
- Provide guidelines for the dissolution of NPOs;
- Ensure cost-effective use of resources across the sector.

A.3 Definition of an NPO

The Policy defines a Non-Profit Organisation as a not-for-profit, non-governmental legal person, association, or organisation, voluntarily established, that primarily mobilises and uses resources for charitable, religious, cultural, educational, social, or communal purposes, or other not-for-profit purposes in the public interest — independent of government and the private sector, but recognised by Government provided it operates within the law.

A.4 Registration and Licensing Framework

- Registration: incorporation with the Office of the Registrar of Companies as a Company Limited by Guarantee, under the Companies Act, 2019 (Act 992).
- Licensing: separate authorisation to operate as an NPO, granted by the NPO Secretariat (NPOS), required in addition to registration.
- Community-Based Organisations (CBOs) and grassroots organisations register at the Metropolitan/Municipal/District Assembly (MMDA) level rather than nationally.
- Licensed NPOs must submit an audited annual financial statement within three months of the end of their financial year.
- The NPOS maintains a register of beneficial owners, Board members, and Directors of all licensed NPOs.
- Penalty: organisations that fail to register or obtain a licence may be closed down or fined.

A.5 Obligations of NPOs (Section 2.6 of the Policy)

Every NPO is required to:

- Have a clear mission statement outlining purpose, objectives, target beneficiaries, and a constitution consistent with national development policy;
- Maintain an identifiable office, accessible postal address, and a bank account in the organisation's name with at least two signatories;
- Disclose donors, beneficial owners, directors, and external auditors;
- Maintain a transparent, auditable accounting system and produce annual audited accounts;
- Share activity reports with Government, relevant organisations, beneficiaries, and other interested parties;
- Have a governing board or equivalent policy-making body;
- Foreign organisations must submit certificate of registration of their parent body;
- Cooperate with domestic/foreign authorities on investigations under the Anti-Money Laundering Act, 2008 (Act 749, as amended);
- Keep all operational records for at least five years;
- Provide for lawful disposal of assets upon dissolution, per the Companies Act, 2019 (Act 992).

A.6 Institutional Structure

The Policy establishes the NPO Secretariat (NPOS) under MoGCSP, governed by a Board chaired by a presidential appointee, with representation from the sector Ministry, Finance, the Registrar of Companies, Local Government, the Attorney-General's Office, Health/Education, and three NPO-sector representatives (including a woman and a person with disability). The NPOS licenses NPOs, sets standards and codes of practice, monitors compliance, and reports quarterly to the sector Ministry.

A.7 Anti-Money Laundering / Counter-Terrorist Financing (AML/CFT) Safeguards

Recognising that NPOs can be vulnerable to abuse for terrorist financing, the Policy commits Government to risk-based, proportionate supervision — periodic sector risk assessments, targeted (not

blanket) measures, outreach and education for NPOs on protecting themselves from abuse, and cooperation with the Financial Intelligence Centre and law enforcement — while explicitly committing not to disrupt legitimate charitable activity.

A.8 Review Cycle

The Policy is reviewed at least every five years, or sooner where urgent sector issues require it.

PART B — SUMMARY: DIRECTIVES FOR THE MANAGEMENT OF NPO OPERATIONS IN GHANA (2020)

The companion Directives instrument operationalises the Policy: it formally establishes the NPO Secretariat within MoGCSP's administrative structure and sets out the practical rules NPOs must follow. Based on the Secretariat's own published guidance, the Directives cover:

- Eligibility criteria for licensing — a clear mandate, accountability policies, and defined oversight bodies (Board/governance structure);
- Corporate governance, risk management, and "Know-Your-Beneficiary/Partner/Employee" (KYB/KYP/KYE) procedures for licensed NPOs;
- Transparency requirements for financial activities;
- Licence duration and renewal: a licence is valid for one year and must be renewed annually; renewal requires an audited (NPOs) or unaudited (CBOs) financial statement, an operational report, proof of payment of the renewal fee, a record of any changes to the organisation's mandate, and a tax clearance certificate, submitted at least one month before expiry. Failure to renew within three months of expiry results in suspension of the licence;
- Sanctions regime — applicable where an NPO provides false/misleading information, fails to renew on time, fails to submit required annual reports, or violates Ghanaian law. Sanctions may include revocation or suspension of licence, withdrawal of tax waiver, blacklisting, fines, or criminal prosecution — but only after 30 days' written notice and an opportunity to appeal to the NPO Board;
- An Arbitration Committee under the NPO Board to review contested sanctions.

Note: this summary of the Directives is based on the Secretariat's own published guidance and reliable secondary sources, since the NPOS website (npos.mogcsp.gov.gh) was intermittently under maintenance at the time this reference was prepared. HEF-GH should retain a verified copy of the full Directives text obtained directly from NPOS for its permanent records.

PART C — HEF-GH COMPLIANCE ALIGNMENT STATEMENT

The table below sets out how HEF-GH currently meets the core obligations summarised above, referencing the Foundation's existing certificates and governance documents.

Requirement	HEF-GH's Current Compliance Position
Registration as Company Limited by Guarantee	Certificate of Incorporation, Office of the Registrar of Companies — Reg. No. CG074131025, incorporated 24 Oct 2025 under the Companies Act, 2019 (Act 992).
NPO Licensing	National Non-Profit Organisation Licence — No. NPOS/GR01/LN03083/25, issued by the NPO Secretariat, valid to 06 Nov 2026 (renewal required annually per the Directives).
Clear mission statement / constitution	Documented mission, vision, and programme mandate consistent with national development priorities (poverty alleviation through human capital development).
Identifiable office and bank account with two signatories	Registered address: Franco Estates, Ga North Municipality, Accra. Corporate account with Zenith Bank (Ghana) Ltd, Achimota Branch — mandate requires both Rev. Francis Kofi Takyi Adams and Mrs. Esther Tetteh to sign.
Governing board / policy-making body	Board of Directors per Articles of Incorporation: Founder/ED/CEO, Director, Secretary, Treasurer, PRO/Deputy Secretary, and Administration/Marketing lead.
Charitable/tax status	Approved as a Charitable Organisation by the Ghana Revenue Authority under Section 97(1), Income Tax Act 2015 (Act 896), approval valid to 31 Dec 2026.
Municipal/local registration	Certificate of Recognition and Letter of Partnership from the Ga North Municipal Assembly.
Annual audited financial statements	Referenced in HEF-GH's internal reporting (FVESTA, Mindset First, and Orphanage Outreach financial statements); should be finalised and filed with NPOS annually within 3 months of financial year-end, per the Policy.
Recordkeeping (5-year minimum)	To be maintained as an ongoing internal practice; recommend a formal document-retention procedure be adopted if not already in place.
Safeguarding / accountability policies	PSEA Policy and Child Protection and Safeguarding Policy adopted (HEF-GH/POL/PSEA/2026/001 and HEF-GH/POL/CPP/2026/001), addressing the Directives' expectation of accountability and risk-management policies.
AML/CFT cooperation	No dedicated AML/CFT compliance programme yet documented — recommended next step (see Part D).

PART D — RECOMMENDED NEXT STEPS FOR FULL COMPLIANCE

- Obtain and file a verified, complete copy of the Directives for the Management of NPO Operations in Ghana (2020) directly from NPOS once its website/office access is confirmed, for HEF-GH's permanent governance records.
- Confirm the NPOS licence renewal date (currently valid to 06 Nov 2026) and prepare the renewal package — audited financial statement, operational report, proof of renewal fee payment, and tax clearance certificate — at least one month in advance.
- Adopt a short written AML/CFT compliance programme or risk management policy, referencing the Anti-Money Laundering Act, 2008 (Act 749, as amended), as this is explicitly expected of licensed NPOs under both instruments and is increasingly requested by UN and institutional donor partners.
- Formalise a document-retention procedure confirming records are kept for a minimum of five years, consistent with the Policy's requirement.
- Ensure the Beneficial Owner / Board / Director register held by HEF-GH matches what is on file with NPOS, and is updated whenever governance changes occur.

SOURCE AND VERIFICATION NOTE

The summary in Part A of this document is drawn directly from the full text of the National Non-Profit Organisation (NPO) Policy 2020, as published by the Ministry of Gender, Children and Social Protection and hosted by the West Africa Civil Society Institute (WACSI), a recognised regional civil-society body. The summary in Part B is drawn from the NPO Secretariat's own published guidance and corroborating professional/legal sources, as the NPOS primary website was intermittently unavailable at the time of preparation. This reference should be periodically re-verified against the primary sources — www.npos.mogcsp.gov.gh and www.mogcsp.gov.gh — as both instruments may be revised or reissued by Government.